

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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| In re Patent Application of: |) | Group Art Unit: 2652 |
| |) | |
| Akio Furukawa, et al. |) | Examiner: Brian E. Miller |
| |) | |
| Application No. 10/826,127 |) | |
| |) | |
| Filed: April 16, 2004 |) | |
| |) | |
| For: A MAGNETIC HEAD USING MAGNETO- RESISTIVE EFFECT |) | |

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE TO MARCH 21, 2006 OFFICE ACTION

Dear Sir:

This Amendment is submitted in response to the Office Action mailed March 21, 2006. Applicants respectfully request amendment of the patent application, and reconsideration and allowance of the pending claims.

IN THE TITLE

Please amend the title as follows:

A MAGNETIC HEAD USING A MAGNETO-RESISTIVE EFFECT ~~AND A~~
~~MANUFACTURING METHOD THEREOF~~